

**ASSEMBLY BILL**

**No. 1339**

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**Introduced by Assembly Member V. Manuel Perez**

February 27, 2009

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An act to add Section 96.70 to the Revenue and Taxation Code, relating to local government finance.

LEGISLATIVE COUNSEL'S DIGEST

AB 1339, as introduced, V. Manuel Perez. Property tax revenue allocations: Imperial County Free Library.

Existing property tax law requires the county auditor, in each fiscal year, to allocate property tax revenue to local jurisdictions in accordance with specified formulas and procedures, and generally requires that each jurisdiction be allocated an amount equal to the total of the amount of revenue allocated to that jurisdiction in the prior fiscal year, subject to certain modifications, and that jurisdiction's portion of the annual tax increment, as defined. Existing law provides for the computation, on the basis of these allocations, of apportionment factors that are applied to actual property tax revenues in each county in order to determine actual amounts of property tax revenue received by each recipient jurisdiction.

This bill would deem to be correct those property tax revenue apportionment factors used in apportioning property tax revenues in the County of Imperial for the Imperial County Free Library for each fiscal year from the 2001–02 fiscal year to the 2006–07 fiscal year, inclusive, and would thereafter require that property tax revenue apportionments be made in that county on the basis of prior apportionment factors that have been corrected, as provided, as would be required in the absence of this bill.

This bill would make legislative findings and declarations as to the necessity for a special statute.

Vote: majority. Appropriation: no. Fiscal committee: yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. Section 96.70 is added to the Revenue and  
2     Taxation Code, to read:  
3     96.70. Notwithstanding any other law, the property tax  
4     apportionment factors applied in allocating property tax revenues  
5     in the County of Imperial for the Imperial County Free Library for  
6     each fiscal year from the 2001–02 fiscal year to the 2006–07 fiscal  
7     year, inclusive, shall be deemed correct. However, for the 2007–08  
8     fiscal year and each fiscal year thereafter, property tax  
9     apportionment factors applied in allocating property tax revenue  
10    for the Imperial County Free Library shall be determined on the  
11    basis of property tax apportionment factors for prior fiscal years  
12    that have been fully corrected or adjusted as would be required in  
13    the absence of the preceding sentence.  
14    SEC. 2. The Legislature finds and declares that a special law  
15    is necessary and that a general law cannot be made applicable  
16    within the meaning of Section 16 of Article IV of the California  
17    Constitution because of the uniquely severe fiscal difficulties being  
18    suffered by the Imperial County Free Library.